

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEC No. 29 of 2000

Date of decision: 09.08.2007

The Commissioner of Central Excise

.....Petitioner

Versus

M/s Ess Ess Kay Engg. Co. and another

.....Respondents

**Coram: Hon'ble Mr. Justice M.M.Kumar
Hon'ble Mr. Justice Ajay Kumar Mittal**

Present: Mr. Sanjeev Kaushik, Advocate,
for the revenue.

M.M.Kumar, J.

This case is pending at motion hearing since the year 2000.

On 02.08.2000, learned counsel for the revenue had stated that a message was received by him from Bhuvneshwar office about the filing of reference application in the case of Sawhney Paris Rhone Ltd. v. C.C.E., 1993 (44) E.C.R. 108 (Tribunal), but the order passed by the High Court of Orissa was not conveyed to him. Accordingly, request for an adjournment was made to produce the aforementioned order. Thereafter, the case has been adjourned three times, but no copy of the order has been placed on record. The aforementioned factual position has been further fortified by making a statement by Sh. Sanjeev Kaushik, Advocate, that even the SLP against the order passed by the Orissa High Court has been dismissed, but copies are still awaited.

In view of the above, we do not see any reason to grant any further adjournment because the revenue appears to have lost interest in the present appeal in view of the order, on which reliance has been placed in the impugned order dated 30.10.1998, which has been upheld by the Orissa High Court and further on appeal to Hon'ble the Supreme Court, the

SLP has been dismissed. Therefore, this case fails and the same is dismissed.

(M.M.KUMAR)
JUDGE

August 09, 2007
pj

(AJAY KUMAR MITTAL)
JUDGE